

Senate Amendment 5062

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1 1 Amend the amendment, S=5045, to Senate File 2330 as
1 2 follows:
1 3 #1. By striking page 1, line 2, through page 4,
1 4 line 23, and inserting the following:
1 5 <#____. By striking everything after the enacting
1 6 clause and inserting the following:
1 7 <Section 1. Section 99G.3, subsection 7, Code
1 8 2005, is amended to read as follows:
1 9 7. "Lottery", "lotteries", "lottery game",
1 10 "lottery games" or "lottery products" means any game
1 11 of chance approved by the board and operated pursuant
1 12 to this chapter and games using mechanical or
1 13 electronic devices, provided that the authority shall
1 14 not authorize a monitor vending machine or a player=
1 15 activated gaming machine that utilizes an internal
1 16 randomizer to determine winning and nonwinning plays
1 17 and that upon random internal selection of a winning
1 18 play dispenses coins, currency, or a ticket, credit,
1 19 or token to the player that is redeemable for cash or
1 20 a prize, and excluding gambling or gaming conducted
1 21 pursuant to chapter 99B, 99D, or 99F.
1 22 Sec. 2. Section 99G.3, Code 2005, is amended by
1 23 adding the following new subsection:
1 24 NEW SUBSECTION. 8A. "Monitor vending machine"
1 25 means a machine or other similar electronic device
1 26 that includes a video monitor and audio capabilities
1 27 that dispenses to a purchaser lottery tickets that
1 28 have been determined to be winning or losing tickets
1 29 by a predetermined pool drawing machine prior to the
1 30 dispensing of the tickets.
1 31 Sec. 3. NEW SECTION. 99G.30A MONITOR VENDING
1 32 MACHINE == TAX IMPOSED.
1 33 1. If revenues are generated from monitor vending
1 34 machines on or after forty=five days following the
1 35 effective date of this Act, then there shall be a
1 36 monitor vending machine excise tax imposed on net
1 37 monitor vending machine revenue receipts at the rate
1 38 of sixty=five percent.
1 39 2. a. The director of revenue shall administer
1 40 the monitor vending machine excise tax as nearly as
1 41 possible in conjunction with the administration of
1 42 state sales tax laws. The director shall provide
1 43 appropriate forms or provide appropriate entries on
1 44 the regular state tax forms for reporting local sales
1 45 and services tax liability.
1 46 b. All powers and requirements of the director to
1 47 administer the state sales and use tax law are
1 48 applicable to the administration of the monitor
1 49 vending machine excise tax, including but not limited
1 50 to the provisions of section 422.25, subsection 4,
2 1 sections 422.30, 422.67, and 422.68, section 422.69,
2 2 subsection 1, sections 422.70 to 422.75, section
2 3 423.14, subsection 1 and subsection 2, paragraphs "b"
2 4 through "e", and sections 423.15, 423.23, 423.24,
2 5 423.25, 423.31 to 423.35, 423.37 to 423.42, 423.46,
2 6 and 423.47.
2 7 c. Frequency of deposits and quarterly reports of
2 8 the monitor vending machine excise tax with the
2 9 department of revenue are governed by the tax
2 10 provisions in section 423.31. Monitor vending machine
2 11 excise tax collections shall not be included in
2 12 computation of the total tax to determine frequency of
2 13 filing under section 423.31.
2 14 3. For purposes of this section, "net monitor
2 15 vending machine revenue receipts" means the gross
2 16 receipts received from monitor vending machines less
2 17 prizes awarded.
2 18 Sec. 4. TRANSITION PROVISIONS == MONITOR VENDING
2 19 MACHINES. Notwithstanding any provision of section
2 20 99G.3, as amended by this Act, to the contrary, a
2 21 retailer that has acquired a monitor vending machine
2 22 prior to the effective date of this Act shall be
2 23 allowed to offer the machine to the public for only
2 24 forty=five days following the effective date of this

2 25 Act. On or after forty=five days following the
2 26 effective date of this Act, a retailer shall not make
2 27 a monitor vending machine available to the public.
2 28 Sec. 5. EFFECTIVE DATE. This Act, being deemed of
2 29 immediate importance, takes effect upon enactment.>
2 30 #____. Title page, line 1, by inserting after the
2 31 word <providing> the following: <an excise tax and>.>
2 32 #2. By renumbering as necessary.
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2 36 MARY A. LUNDBY
2 37 SF 2330.307 81
2 38 ec/sh/4129